

# **Defense Contract Management Agency**



**Contractor Insurance Pension Review Cent**

**George A. Matray, Director**

**The CIPR Center  
Overview**

★ **What is the CIPR Center?**

□ **Who are we?**

□ **Where are we located?**

## □ **When is a CIPR Needed?**

□ **Initial**

□ **Special**

▮ **Who asks for a CIPR?**

▮ **The ACO**

▮ **Risk Assessment**

- **Initial CIPR Technical Analysis**
- **Special CIPR Report**

- **Measurement, YES**
- **Allowability, YES**
- **Allocation, NO**
- **Auditing, NO**

- **Government Sales**
- **Government Business Percentage**
- **Employee Benefit and Insurance Complexity**
  - **Cash Flow Insurance**
  - **Self Insurance**
  - **Defined Benefit Pension Plan**
  - **Leveraged ESOP**

- **Last CIPR conducted?**
- **Changes Affecting Employee Benefit or Insurance Programs**
- **Proposed Changes**
- **CAS Non-Compliance Audits**



- **Issues at Contractor's Facility**
  - **Mergers, Acquisitions, Divestitures**
  - **Contract Termination**
  - **Work Force Changes**
  - **"Early-Outs" or "Buy-Outs"**
  - **Union Agreements**

## ➤ **Forward Pricing Rate Agreement “FPRA”**

➤ **Proposal**

➤ **Material \$ Effect**